

FORTY PLUS FOUNDATION

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Mailing Address: 7 Monmouth Road, Oakhurst, N.J. 07755-1656 Office: (732) 222-4327

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SURFACE TRANSPORTATION BOARD
1925 K Street, N.W. Suite 700
Washington, D.C. 20423-0001

2/2908

Re: Finance Docket No. 34606 - "Letter of Support"

Forty Plus Foundation/Manhattan Central Railway Systems, LLC, -
FEEDER RAILROAD DEVELOPMENT APPLICATION - Portion of the
Consolidated Rail Corporation's West 30TH Street Secondary Track
in New York, NY [ie: Highline]

Dear Secretary Williams;

Attached for filing in the above-captioned proceeding is a
"Letter of Support" from the MORRISTOWN & ERIE
RAILWAY, INC. for FORTY PLUS FOUNDATION / MANHATTAN
CENTRAL RAILWAY SYSTEMS, LLC, [MCRS]:

FEEDERLINE RAILROAD DEVELOPMENT APPLICATION

for filing with the Board in the above referenced matter. Please
be advised that a copy is being directed to your attention via 1st
class mail. MCRS looks forward to working closely with THE
BOARD and CSX in order to consummate a mutually beneficial
acquisition on behalf of the public convenience and necessity of
the above referenced line.

Respectfully submitted,

Tomislav R. Neuman,

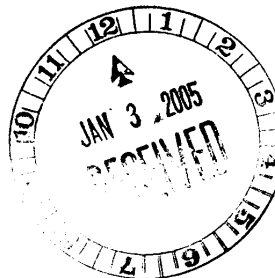
Executive Director
FORTY PLUS FOUNDATION &
MANHATTAN CENTRAL RAILWAY SYSTEMS, LLC

TRN/jm
Attachment

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December 16, 2004

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MORRISTOWN & ERIE RAILWAY INC.

OFFICE ADDRESS:
49 ABBETT AVENUE
MORRISTOWN, NJ 07960

MAILING ADDRESS:
P.O. Box 2206
MORRISTOWN, NJ 07962-2206

December 10, 2004


Tomislav R. Neuman
Executive Director
Forty Plus Foundation &
Manhattan Central Railway Systems, LLC
7 Monmouth Road
Suite #1
Oakhurst NJ 07755

Dear Mr. Neuman:

This letter is to confirm that the Morristown & Erie Railway Inc. will collaborate with your company to reactivate the ex-CSX Highline in Manhattan for future rail service.

We look forward to working with you in this endeavor in anticipation to providing an alternative to the road congestion in Manhattan.

Very truly yours,
MORRISTOWN & ERIE RAILWAY INC.


Gordon R. Fuller
Executive Vice President / Chief Operating Officer

PHONE: (973) 267-4300 FAX: (973) 267-3138

EMAIL: MORRISTOWN.ERIE@WORLDNET.ATT.NET